

**FORM
CLT- 4S****MONTANA SMALL BUSINESS
CORPORATION TAX RETURN****1997****Check if
Applicable:**

Initial Return

Final Return

Multistate Corporation

Name:

Address:

City, State, Zip Code:

FEIN: _____

Federal Business Code: _____

Incorporated in State of: _____

Date: _____

Date Qualified in Montana: _____

Reporting Method: Cash _____ Accrual _____ Other (Specify) _____

1. Ordinary income (loss) from trade or business activities (FORM 1120S, page 1, line 21).....	1		
2. Net income (loss) from rental real estate activities (attach Form 8825).....	2		
3.(a) Gross income from other rental activities..... 3(a)			
(b) Expenses from other rental activities (attach schedule)..... 3(b)			
Net income (loss) from other rental activities. (subtract line 3b from line 3a).....	3		
4. Portfolio income (loss):			
(a) Interest income..... 4(a)			
(b) Dividend income..... 4(b)			
(c) Royalty income..... 4(c)			
(d) Net short-term capital gain/(loss) (attach Federal Schedule D)..... 4(d)			
(e) Net long-term capital gain/(loss) (attach Federal Schedule D)..... 4(e)			
(f) Other portfolio income..... 4(f)			
Total Portfolio Income.....	4		
5. Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797).....	5		
6. Other income.....	6		
7. Total lines 1 through 6.....	7		
8. Charitable contributions (attach schedule).....	8		
9. Section 179 expense deduction (attach Form 4562).....	9		
10. Deductions related to portfolio income/(loss) (you must itemize).....	10		
11. Other deductions (attach schedule).....	11		
12. Total lines 8 through 11.....	12		
13. Add: a. Taxes based on income or profits..... 13(a)			
b. Federal tax exempt interest..... 13(b)			
c. Other additions (ATTACH DETAILED BREAKDOWN)..... 13(c)			
Total Montana Additions to Income.....	13		
14. LESS: Montana Reductions (ATTACH DETAILED BREAKDOWN).....	14		
15. Income taxable to shareholders (line 7 - line 12 + line 13 - line 14).....	15		
16. Multistate Taxpayers: line 15 X _____% from Schedule K, line 5.....	16		
17. Multistate Taxpayers: income allocated directly to Montana.....	17		

NEW . For years beginning after December 31, 1996 there is no longer a \$10 fee for filing the Montana CLT- 4S☐ Check here, if you DO NOT need the Montana Small Business Corporation Tax Return and Instructions sent to you next year.

ATTACH REMITTANCE PAYABLE TO DEPARTMENT OF REVENUE

A COPY OF YOUR FEDERAL FORM 1120S MUST BE ATTACHED

Schedule K

Apportionment Factors for Multistate Taxpayers

	A. EVERYWHERE	B. MONTANA	C. FACTOR
1. Property Factor:			(B divided by A = C)
Use average value for real and tangible personal property:			
Land.....			
Buildings.....			
Machinery.....			
Equipment.....			
Furniture and fixtures.....			
Inventories.....			
Supplies and other.....			
Rents X 8.....			
TOTAL Property.....			%
2. Payroll Factor:			
Compensation of officers.....			
Salaries and wages.....			
Payroll included in:			
Cost of goods sold.....			
Repairs.....			
Other deductions.....			
TOTAL Payroll.....			%
3. Sales (Gross Receipts) Factor:			
Gross sales, less returns.....			
Other (attach schedule).....			
TOTAL Sales.....			%
4. Sum of Factors (add lines 1, 2, and 3).....			%
5 APPORTIONMENT FACTOR (1/3 of line 4; If less than 3 factors exist, see instructions) (Enter here and on line 5, page 1).....			%

Shareholder Information (See Page 1 of Instructions):					
NAME	Social Security #	Montana Resident	Compensation	Ownership %	Profit (Loss)%
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					

DECLARATION

This return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief accounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return, including all accompanying schedules and statements, is to the best of my knowledge and belief, a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana Corporation License Tax Law and Regulation.

Signature of officer	Date	Name of person or firm preparing return	Date
Title	Telephone number	Address and Zip Code	Telephone number